

HOUSE No. 2356

By Ms. Gifford of Wareham, petition of Jeffrey Davis Perry and others relative to the taxation of income of residents of the Commonwealth serving in the armed forces of the United States. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Jeffrey Davis Perry
Robert O’Leary
Cleon H. Turner

Mathew C. Patrick
Shirley Gomes

In the Year Two Thousand and Five.

AN ACT RELATIVE TO THE TAXATION OF RESIDENTS OF THE COMMONWEALTH SERVING IN THE ARMED FORCES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Subdivision (a) of subsection (B) of section 3 of chapter 62 of
2 the General Laws, as appearing in the 2002 Official Edition, is
3 hereby inserting after subparagraph (13) the following subpara-
4 graph:—
5 “(14) An Amount equal to 100 percent of any compensation
6 included in Part B adjusted gross income paid to a resident of the
7 Commonwealth serving on active duty in the Armed Forces of the
8 United States who is stationed outside the Commonwealth for at
9 least nine months of the taxable year in which said compensation
10 is otherwise subject to taxation under this chapter. The provisions
11 of this subparagraph shall be available only for the taxable years
12 beginning on or after January 1, 2004.”